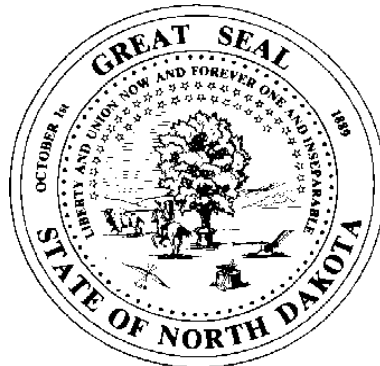


NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT

***ANNUAL
1999***

*Covering Sales Occurring in
Calendar Year 1999
and
Tax Collections Received in
Calendar Year 1999*



Office of State Tax Commissioner

RICK CLAYBURGH, TAX COMMISSIONER

This report can be accessed at:
<http://www.state.nd.us/taxdpt/forms/sales.html>

OFFICE OF STATE TAX COMMISSIONER

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INTRODUCTION

REPORTING PERIOD

This report contains statistics of taxable sales and taxable purchases made during calendar year 1999 and sales and use tax collections received during calendar year 1999.

The taxable sales and taxable purchases are provided by businesses to the Office of State Tax Commissioner on quarterly or monthly returns.

Tax collections are the amounts actually received by the Office of State Tax Commissioner in calendar year 1999. A portion of the 1999 collections was paid with monthly returns on taxable sales and taxable purchases made in the months of November 1998 through November 1999. Additionally, a portion of the collections was paid with quarterly returns as a result of taxable sales and taxable purchases made in the fourth quarter of 1998 through the third quarter of 1999.

COMPARISONS

Taxable sales and taxable sales plus purchases reported for the current year are compared with those reported for the prior year by county on Table 2 and by city on Table 5. (For an explanation of taxable sales, taxable purchases, or tax base, see the Definition of Terms section of this report).

Due to consolidated and out-of-state returns, some data cannot be attributed to the county or city in which the sale or purchase was made. This data is excluded from any particular county or city in the first six tables and is reported at the end of Tables 1 through 6.

All taxable sales and taxable purchases reported for the current year are compared to the prior year in Table 7. This table compares activity by industry in North Dakota. Some industries are characterized by a higher than normal amount of taxable purchases or by an unusually large number of out-of-state returns. Therefore, by including all returns and all taxable sales and taxable purchases, the comparisons in Table 7 more likely capture sales activity within a particular industry.

Cautionary Note. *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses which deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the sales reported here.*

DEFINITION OF TERMS

Taxable Sales: Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales. For a historical account of major sales tax exemptions, see **A Summary of Changes in Sales and Use Tax Rates and Tax Base** on page 3 of this report.

Taxable Purchases: Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods by businesses to be installed into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods.

Motor Vehicle Excise Tax: The state of North Dakota does **not** impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report **do not** include any data on automobile sales or related tax collections.

Tax Base: For the sales and use tax, the tax base is the sum of taxable sales and taxable purchases.

Consolidated: Taxable sales, taxable purchases and tax collections from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, 4, 5 and 6. The consolidated data is excluded from any particular city or county in the first six tables in order to avoid over reporting for some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 7.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following Standard Industrial Classification Codes (SIC Codes) per the 1987 Manual have been included in the consolidated statewide line item:

<u>SIC CODES</u>	<u>BUSINESS ACTIVITY</u>
1211	Bituminous coal and lignite mining
4811	Telephone communication
4821	Telegraph communication
4911	Electric services
4922	Natural gas transmission
4923	Gas transmission and distribution
4924	Natural gas distribution
4925	Gas production and/or distribution
4931	Electric and other services combined
4932	Gas and other services combined
4939	Combination and utility services
9999	One time filers (including border check collections and carnival collections)

Out-of-State: Taxable sales, taxable purchases and tax collections from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, 4, 5 and 6. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 7.

SUMMARY OF CHANGES IN SALES AND USE TAX RATES AND TAX BASE

The following changes in the sales and use tax rates and tax bases must be taken into account when comparing 1997 statistics with previous years. Changes are shown by effective dates.

May 1, 1935: The first general sales tax in North Dakota was enacted at a rate of 2%. The base generally consisted of all sales to consumers of personal property; sales or service of gas, steam, electricity, water and communication; sales of tickets to places of amusement; and subscription sales of magazines.

March 14, 1939: A 2% general use tax was enacted. The base was limited to tangible personal property.

July 1, 1963: The Legislature increased the sales and use tax rate from 2% to 2.25% and broadened the base to include services rendered in the repair, alteration, restoration and cleaning of tangible personal property; hotel, motel and tourist court accommodations; amusements involving participation; and leasing of renting of tangible personal property. Also a 3% excise tax was placed on the wholesale price to retail liquor dealers on non-alcoholic commodities suitable for use in mixed drinks. This excise tax was terminated in June 30, 1967.

July 1, 1965: In 1965, the sales tax law was referred to a vote of the people and disapproved. Consequently, from July 1, 1965, to April 1, 1965, use tax was collected in place of the disapproved sales tax. The tax base was substantially the same as the sales tax base prior to July 1, 1963, except communication services (telephone and telegraph) were not subject to the use tax.

April 1, 1967: New sales and use tax laws were enacted imposing a 3% tax on the same sales transactions that were taxable from July 1, 1963, to July 1, 1965, except services rendered in the repair, alteration, restoration and cleaning of tangible personal property were not included in the new base. In addition, the legislature enacted a separate 3% motor vehicle excise tax in lieu of a sales or use tax.

July 1, 1969: The tax base was broadened to include tobacco products, alcoholic beverages, oleomargarine, and certain sales through coin-operated vending machines.

January 1, 1970: The sales and use tax rate increased from 3% to 4% according to the legislation passed by the 1969 Legislative Session.

July 1, 1971: Exemptions from the sales and use tax were made for milk and milk products, meat, fish, and poultry.

July 1, 1973: Sales of all food and food products for human consumption off the premises where purchased became exempt. This exemption extended primarily to groceries and did not exempt prepared foods served or sold by restaurants, cafes or drive-ins.

July 1, 1975: Additional exemptions again reduced the tax base. Exemptions included sales of artificial devices for handicapped persons, coal, sales to nursing homes and intermediate care facilities, and sales of certain religious books to non-profit religious organizations.

January 1, 1977: In the November 1976 General Election, North Dakota voters approved an initiated measure which reduced the sales and use tax rate and the motor vehicle excise tax rate from 4% to 3%, reduced the rate on farm machinery and irrigation equipment from 4% to 2%, and eliminated the tax on electricity.

July 1, 1977: Sales to homes for the aged were exempted from the sales and use tax.

July 1, 1979: The tax base was further reduced by additional exemptions created by the Legislature. Exemptions were added for sales to hospitals and for ostomy devices and supplies. The exemption for devices to aid the handicapped was expanded.

July 1, 1981: The tax base was reduced again. The Legislature eliminated the sales and use tax on water, used mobile homes, and magazine and periodical subscriptions. The tax rate on new mobile homes was reduced from 3% to 2%.

April 1, 1983: The general sales and use tax rate was increased from 3% to 4%. The rate for farm machinery and irrigation equipment, and new mobile homes was increased from 2% to 3%. The rate for alcoholic beverages was increased from 3% to 5%.

July 1, 1983: The requirements for remittance of sales and use tax were changed from a quarterly basis to a monthly basis for businesses with taxable sales greater than \$333,000 in the preceding calendar year. Retailers who file on a monthly basis were granted a limited deduction for administrative expenses incurred in collecting the sales and use tax.

July 1, 1985: Exemptions for sales of candy, carbonated beverages and chewing gum were repealed and sales of these items became subject to the 4% sales tax.

January 1, 1987: Tax rates were increased during the 1986 Special Legislative Session. The general sales and use tax rate was raised from 4% to 5%. The rate on farm machinery repair parts was lowered from 4% to 3%, and the rate on alcoholic beverages was increased from 5% to 6%. No change was made in the 3% rate for farm machinery, irrigation equipment, and new mobile homes.

July 1, 1987: The 1987 Legislature increased the general sales and use tax rate from 5% to 5.5%. The rate on sales of farm machinery, irrigation equipment, farm machinery repair parts and new mobile homes was increased from 3% to 3.5% and the rate on sales of alcoholic beverages was raised from 6% to 6.5%. Exemptions were created regarding flight simulators, annual church bazaars and adjuvants used with farm chemicals.

May 1, 1989: The 1989 Legislature increased the general sales tax rate from 5.5% to 6%, the rate on sales of farm equipment, farm machinery repair parts, irrigation equipment and new mobile homes from 3.5% to 4% and the rate on sales of alcoholic beverages from 6.5% to 7%. (See December 6, 1989, below).

July 1989: The 1989 Legislature broadened the tax base to include the sale of bingo cards, coffee, tea, cocoa, bottled water sold in containers of less than one gallon, and the sales to state chartered credit unions. The 1989 Legislature also reduced the rate for equipment used in actual manufacturing of products, (from testing to packaging) from 5.5% to 3%. The manufacturing company, however, must receive approval for the reduced rate or pay the tax and apply for a refund. The tax exemption for sales to residents of Montana and Canada was altered, exempting sales of \$50 or more (Montana) and requiring the submission of requests for refunds (Canada).

December 6, 1989: In a Special Election December 5, 1989, the state's voters rejected two of the sales tax rate increases passed by the 1989 Legislature. The rate increases were in effect from May 1, 1989, through December 5, 1989. On December 6, 1989, the following rates were decreased:

- The general sales and use tax rate was decreased from 6% to 5%.
- The tax rate on farm machinery, farm machinery repair parts and new mobile homes was decreased from 4% to 3%.

July 1, 1991: The 1991 Legislature exempted manufacturing or processing machinery and equipment used by new or expanding manufacturers or agricultural producers from the 3% sales tax rate. An exemption was created for production equipment in new, large lignite-burning power plants and for other tangible personal property used in construction of the power plant.

January 1, 1993: The 1991 Legislature enacted a phase-in reduction for natural gas from 5% to 2%. The reduction is as follows: 4% effective January 1, 1993; 3% effective January 1, 1994; and 2% effective January 1, 1995.

1993 Session: The exemption for manufacturing machinery and equipment was clarified and expanded to include recycling machinery and equipment. Items purchased by political subdivisions of another state were made taxable if the other state taxes the items.

July 1994 Special Session: Qualifications for the manufacturing machinery and equipment exemption were broadened to include any machinery and equipment used primarily in the manufacturing to the final transportation from the site. The exemption was expanded to include research and development equipment. A new exemption was created for materials used to construct an agricultural processing facility.

1995 Session: The sale of recapping and retreading services for tires became subject to sales tax. The sunset on the exemption for recycling machinery and equipment was removed.

1997 Session: Legislation was enacted enabling the Tax Commissioner to accept a sales tax return filed by electronic means and providing alternative signature methods.

1999 Session: The tax rate on used farm machinery and repair parts was reduced from 3% to 1.5% effective May 1, 1999.

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TABLE 1
Taxable Sales and Taxable Purchases
By County, Calendar Year 1999

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$12,106,674	\$470,731	\$12,577,405
Barnes	58,733,162	2,460,968	61,194,130
Benson	8,142,774	124,987	8,267,761
Billings	9,648,260	366,764	10,015,024
Bottineau	35,967,366	579,968	36,547,334
Bowman	19,584,321	1,010,131	20,594,452
Burke	6,332,446	61,473	6,393,919
Burleigh	762,975,972	42,590,475	805,566,447
Cass	1,584,324,525	144,372,083	1,728,696,608
Cavalier	22,145,470	148,003	22,293,473
Dickey	22,583,023	786,742	23,369,765
Divide	7,088,897	63,101	7,151,998
Dunn	7,976,836	194,410	8,171,246
Eddy	6,792,545	56,889	6,849,434
Emmons	15,855,106	287,204	16,142,310
Foster	30,542,347	1,638,624	32,180,971
Golden Valley	15,630,015	134,181	15,764,196
Grand Forks	676,487,552	42,646,517	719,134,069
Grant	8,446,611	431,831	8,878,442
Griggs	13,598,504	233,268	13,831,772
Hettinger	6,987,220	250,154	7,237,374
Kidder	10,876,113	126,719	11,002,832
Lamoure	20,443,200	207,450	20,650,650
Logan	7,270,735	42,877	7,313,612
McHenry	14,418,182	1,223,810	15,641,992
McIntosh	16,418,557	76,758	16,495,315
McKenzie	16,367,351	284,629	16,651,980
McLean	28,664,538	3,471,574	32,136,112
Mercer	39,102,077	336,669	39,438,746
Morton	133,688,533	5,983,568	139,672,101
Mountrail	20,148,175	367,751	20,515,926
Nelson	16,355,813	119,446	16,475,259
Oliver	1,892,449	6,330	1,898,779
Pembina	42,447,808	7,484,909	49,932,717
Pierce	28,181,820	411,277	28,593,097
Ramsey	115,617,747	1,512,136	117,129,883
Ransom	37,243,655	291,071	37,534,726
Renville	10,736,204	274,048	11,010,252
Richland	79,644,218	21,469,505	101,113,723
Rolette	24,373,649	233,813	24,607,462
Sargent	13,752,567	11,466,424	25,218,991
Sheridan	2,734,928	178,703	2,913,631
Sioux	303,373	2,947	306,320
Slope	375,976	17,635	393,611
Stark	207,742,938	7,752,485	215,495,423
Steele	5,007,570	205,807	5,213,377
Stutsman	163,393,306	8,032,098	171,425,404
Towner	8,337,732	597,649	8,935,381
Traill	35,511,962	932,492	36,444,454
Walsh	65,774,563	1,644,560	67,419,123
Ward	524,293,467	22,532,898	546,826,365
Wells	27,903,662	705,618	28,609,280
Williams	152,401,708	3,750,460	156,152,168
Subtotal In-State	\$5,203,374,202	\$340,652,620	\$5,544,026,822
Consolidated	\$208,337,929	\$115,971,952	\$324,309,881
Out-Of-State	\$702,150,430	\$293,370,448	\$995,520,878
Grand Total In-State and Out-Of-State	\$6,113,862,561	\$749,995,020	\$6,863,857,581

TABLE 2
Comparison of Taxable Sales & Comparison of Taxable Sales and Purchases
By County, Calendar Years 1998 and 1999

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR 1998	CALENDAR YEAR 1999	PERCENT CHANGE	CALENDAR YEAR 1998	CALENDAR YEAR 1999	PERCENT CHANGE
Adams	\$12,035,144	\$12,106,674	0.59%	\$12,492,527	\$12,577,405	0.68%
Barnes	58,963,605	58,733,162	-0.39%	62,066,221	61,194,130	-1.41%
Benson	7,112,210	8,142,774	14.49%	7,180,769	8,267,761	15.14%
Billings	9,206,243	9,648,260	4.80%	9,557,459	10,015,024	4.79%
Bottineau	34,829,747	35,967,366	3.27%	35,339,491	36,547,334	3.42%
Bowman	20,246,269	19,584,321	-3.27%	20,805,614	20,594,452	-1.01%
Burke	6,886,600	6,332,446	-8.05%	6,941,550	6,393,919	-7.89%
Burleigh	732,611,277	762,975,972	4.14%	770,292,848	805,566,447	4.58%
Cass	1,485,296,823	1,584,324,525	6.67%	1,611,123,902	1,728,696,608	7.30%
Cavalier	21,655,801	22,145,470	2.26%	21,816,766	22,293,473	2.19%
Dickey	21,848,471	22,583,023	3.36%	22,517,369	23,369,765	3.79%
Divide	7,279,648	7,088,897	-2.62%	7,336,536	7,151,998	-2.52%
Dunn	8,214,153	7,976,836	-2.89%	8,345,625	8,171,246	-2.09%
Eddy	7,068,542	6,792,545	-3.90%	7,146,054	6,849,434	-4.15%
Emmons	14,923,078	15,855,106	6.25%	15,178,761	16,142,310	6.35%
Foster	28,662,514	30,542,347	6.56%	30,770,883	32,180,971	4.58%
Golden Valley	13,929,790	15,630,015	12.21%	14,048,781	15,764,196	12.21%
Grand Forks	676,733,338	676,487,552	-0.04%	712,717,279	719,134,068	0.90%
Grant	7,508,402	8,446,611	12.50%	7,609,602	8,878,442	16.67%
Griggs	13,155,285	13,598,504	3.37%	13,381,204	13,831,772	3.37%
Hettinger	6,768,218	6,987,220	3.24%	7,012,462	7,237,374	3.21%
Kidder	10,324,594	10,876,113	5.34%	10,484,189	11,002,832	4.95%
Lamoure	20,412,855	20,443,200	0.15%	20,674,645	20,650,650	-0.12%
Logan	7,427,855	7,270,735	-2.12%	7,469,808	7,313,612	-2.09%
McHenry	14,757,144	14,418,182	-2.30%	15,717,724	15,641,992	-0.48%
McIntosh	15,118,154	16,418,557	8.60%	15,299,209	16,495,315	7.82%
McKenzie	17,946,609	16,367,351	-8.80%	18,298,890	16,651,980	-9.00%
McLean	29,067,933	28,664,538	-1.39%	29,587,181	32,136,112	8.61%
Mercer	37,319,559	39,102,077	4.78%	37,651,084	39,438,746	4.75%
Morton	127,050,415	133,688,533	5.22%	132,504,098	139,672,101	5.41%
Mountrail	19,002,249	20,148,175	6.03%	19,314,491	20,515,926	6.22%
Nelson	16,716,561	16,355,813	-2.16%	16,829,022	16,475,259	-2.10%
Oliver	1,888,848	1,892,449	0.19%	1,894,222	1,898,779	0.24%
Pembina	42,136,123	42,447,808	0.74%	47,435,080	49,932,717	5.27%
Pierce	30,201,736	28,181,820	-6.69%	30,550,541	28,593,097	-6.41%
Ramsey	111,148,820	115,617,747	4.02%	112,174,222	117,129,883	4.42%
Ransom	33,284,461	37,243,655	11.90%	34,648,503	37,534,726	8.33%
Renville	11,619,503	10,736,204	-7.60%	11,802,368	11,010,252	-6.71%
Richland	78,131,721	79,644,218	1.94%	96,122,802	101,113,723	5.19%
Rolette	24,816,580	24,373,649	-1.78%	25,053,600	24,607,462	-1.78%
Sargent	13,488,173	13,752,567	1.96%	23,688,041	25,218,991	6.46%
Sheridan	2,863,829	2,734,928	-4.50%	2,925,597	2,913,631	-0.41%
Sioux	282,785	303,373	7.28%	286,013	306,320	7.10%
Slope	494,298	375,976	-23.94%	507,244	393,611	-22.40%
Stark	208,381,767	207,742,938	-0.31%	217,176,632	215,495,423	-0.77%
Steele	4,412,901	5,007,570	13.48%	4,881,840	5,213,377	6.79%
Stutsman	158,216,081	163,393,306	3.27%	165,179,826	171,425,404	3.78%
Towner	8,091,185	8,337,732	3.05%	8,971,259	8,935,381	-0.40%
Trail	36,898,583	35,511,962	-3.76%	37,466,641	36,444,454	-2.73%
Walsh	68,872,554	65,774,563	-4.50%	70,716,055	67,419,123	-4.66%
Ward	502,055,820	524,293,467	4.43%	522,052,026	546,826,365	4.75%
Wells	25,912,219	27,903,662	7.69%	26,734,437	28,609,280	7.01%
Williams	161,393,809	152,401,708	-5.57%	165,549,670	156,152,168	-5.68%
Subtotal In-State	\$5,034,670,882	\$5,203,374,202	3.35%	\$5,333,328,663	\$5,544,026,821	3.95%
Consolidated and Out-Of-State	<u>\$869,655,473</u>	<u>\$910,488,359</u>	4.70%	<u>\$1,146,336,019</u>	<u>\$1,319,830,760</u>	15.13%
Grand Total In- and Out-Of-State	\$5,904,326,355	\$6,113,862,561	3.55%	\$6,479,664,682	\$6,863,857,581	5.93%

TABLE 3

**Sales and Use Tax Collections
By County, Calendar Year 1999**

COUNTIES	TOTAL CALENDAR YEAR 1999 COLLECTIONS
Adams	\$578,376.47 *
Barnes	2,825,458.58 *
Benson	357,316.14
Billings	498,066.06
Bottineau	1,782,811.27 *
Bowman	922,277.04 *
Burke	305,990.05 *
Burleigh	39,497,997.44 *
Cass	83,300,668.99 *
Cavalier	967,623.77 *
Dickey	1,048,141.04 *
Divide	332,205.23 *
Dunn	327,209.48 *
Eddy	298,207.36 *
Emmons	694,649.53 *
Foster	1,424,912.35 *
Golden Valley	558,932.75 *
Grand Forks	34,799,130.20 *
Grant	363,651.14 *
Griggs	564,848.36 *
Hettinger	323,991.41 *
Kidder	521,547.86 *
Lamoure	800,108.89 *
Logan	295,986.64 *
McHenry	692,295.58 *
McIntosh	618,964.58 *
McKenzie	788,966.98 *
McLean	1,420,399.39 *
Mercer	1,870,243.04 *
Morton	6,429,471.14 *
Mountrail	843,497.84 *
Nelson	621,571.65
Oliver	100,572.34
Pembina	2,315,265.29 *
Pierce	1,243,522.93 *
Ramsey	5,295,185.58 *
Ransom	1,381,133.82 *
Renville	447,016.10 *
Richland	4,725,312.55 *
Rolette	1,161,680.52 *
Sargent	1,167,328.79 *
Sheridan	135,897.23 *
Sioux	15,521.59
Slope	19,675.09
Stark	10,257,893.15 *
Steele	252,961.74 *
Stutsman	7,863,050.01 *
Towner	404,181.43 *
Traill	1,595,836.31 *
Walsh	2,990,490.85 *
Ward	25,638,148.20 *
Wells	1,254,807.66 *
Williams	7,255,961.59 *
STATE COLLECTIONS	
Subtotal In-State	\$262,196,961.02
Consolidated	\$15,943,044.61
Out-Of-State	\$51,531,669.14
Total In- and Out-Of-State	\$329,671,674.77
Adjustments and Accounts Receivable	\$4,168,639.20
Grand Total In- and Out-Of-State	\$333,840,313.97
* LOCAL TAXES LEVIED BY CITIES ARE NOT INCLUDED IN THE ABOVE AMOUNTS	

TABLE 4

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 1999**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Abercrombie	252	\$2,725,319	\$3,176	\$2,728,495
Adams	248	662,611	17,635	680,246
Alexander	216	730,833	5,039	735,872
Anamoose	277	1,824,581	41,206	1,865,787
Aneta	314	1,007,400	221	1,007,621
Arthur	400	1,717,953	152,791	1,870,744
Ashley	1,052	5,916,607	14,388	5,930,995
Beach	1,205	13,693,824	125,402	13,819,226
Belfield	887	6,286,605	302,517	6,589,122
Berthold	409	1,661,188	1,079,016	2,740,204
Beulah	3,363	24,080,288	915,771	24,996,059
Binford	233	809,968	2,079	812,047
Bisbee	227	462,107	236	462,343
Bismarck	49,256	759,512,332	41,875,343	801,387,675
Bottineau	2,598	27,615,531	284,493	27,900,024
Bowbells	498	1,341,558	8,114	1,349,672
Bowdon	196	203,647	4,085	207,732
Bowman	1,741	17,286,044	483,097	17,769,141
Buffalo	204	743,407	0	743,407
Burlington	995	2,367,876	132,956	2,500,832
Buxton	343	1,190,019	12,532	1,202,551
Cando	1,564	6,842,034	563,911	7,405,945
Carpio	178	348,134	14,722	362,856
Carrington	2,267	29,872,683	1,633,116	31,505,799
Carson	383	1,124,520	9,581	1,134,101
Casselton	1,601	11,033,546	345,905	11,379,451
Cavalier	1,508	23,194,835	6,531,956	29,726,791
Center	826	1,876,429	6,330	1,882,759
Cogswell	184	88,068	328	88,396
Columbus	223	284,785	49	284,834
Cooperstown	1,247	11,651,679	222,928	11,874,607
Crosby	1,312	6,195,811	55,938	6,251,749
Crystal	199	348,626	5,692	354,318
Davenport	218	67,311	0	67,311
Des Lacs	216	110,810	0	110,810
Devils Lake	7,782	112,268,818	1,501,224	113,770,042
Dickinson	16,097	194,673,481	7,193,900	201,867,381
Drake	361	996,818	15,100	1,011,918
Drayton	961	6,193,916	128,355	6,322,271
Dunseith	723	3,905,083	7,175	3,912,258
Edgeley	680	9,395,061	61,967	9,457,028
Edinburg	284	1,880,547	18,689	1,899,236
Edmore	329	499,762	229	499,991
Elgin	765	5,437,020	80,050	5,517,070
Ellendale	1,798	6,536,225	438,870	6,975,095
Emerado	483	3,644,808	187,641	3,832,449
Enderlin	997	2,871,377	127,437	2,998,814
Esmond	196	406,613	0	406,613
Fairmount	427	1,249,482	210,177	1,459,659
Fargo	74,111	1,406,441,102	133,196,290	1,539,637,392
Fessenden	655	4,841,996	73,145	4,915,141
Finley	543	3,209,909	140,845	3,350,754
Flasher	317	1,228,461	6,906	1,235,367
Fordville	299	608,297	3,493	611,790
Forman	586	2,911,408	28,938	2,940,346

TABLE 4 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 1999**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Fort Yates	183	\$6,885	\$526	\$7,411
Gackle	450	1,044,196	10,711	1,054,907
Garrison	1,530	9,231,466	385,926	9,617,392
Gilby	262	659,350	4,719	664,069
Gladstone	224	200,001	34,432	234,433
Glen Ullin	927	4,231,224	31,013	4,262,237
Glenburn	439	993,867	95,705	1,089,572
Golden Valley	239	294,352	1,732	296,084
Goodrich	192	312,699	100	312,799
Grafton	4,840	47,385,658	844,960	48,230,618
Grand Forks	49,425	650,327,845	42,125,575	692,453,420
Grandin	213	753,908	12,797	766,705
Granville	236	453,545	0	453,545
Grenora	261	1,919,803	3,694	1,923,497
Gwinner	585	4,106,147	11,247,171	15,353,318
Halliday	288	890,564	4,603	895,167
Hankinson	1,038	4,544,987	57,206	4,602,193
Hannaford	204	556,439	4,714	561,153
Harvey	2,263	22,036,075	620,125	22,656,200
Harwood	590	2,993,376	16,820	3,010,196
Hatton	800	2,442,602	15,011	2,457,613
Hazleton	240	2,127,616	42,493	2,170,109
Hazen	2,818	13,486,178	111,920	13,598,098
Hebron	888	2,079,977	139,745	2,219,722
Hettinger	1,574	11,523,858	458,451	11,982,309
Hillsboro	1,488	11,827,313	605,527	12,432,840
Hoople	310	2,310,845	7,034	2,317,879
Hope	281	1,337,367	64,962	1,402,329
Horace	662	1,199,817	69,477	1,269,294
Hunter	341	6,370,573	66,256	6,436,829
Jamestown	15,571	159,323,558	6,509,282	165,832,840
Kenmare	1,214	12,891,023	275,825	13,166,848
Kensal	191	266,724	767	267,491
Killdeer	722	6,435,878	175,770	6,611,648
Kindred	569	7,939,661	208,254	8,147,915
Kulm	514	1,991,938	32,943	2,024,881
LaMoure	970	7,145,870	99,272	7,245,142
Lakota	898	2,378,776	21,190	2,399,966
Langdon	2,241	18,538,459	115,040	18,653,499
Lansford	249	807,175	65,048	872,223
Larimore	1,464	4,634,398	60,478	4,694,876
Leeds	542	1,987,828	5,633	1,993,461
Lehr	191	206,907	0	206,907
Leonard	310	912,238	53,865	966,103
Lidgerwood	799	5,441,034	45,497	5,486,531
Lignite	242	1,242,928	10,815	1,253,743
Lincoln	1,132	877,918	1,048	878,966
Linton	1,410	7,883,414	226,389	8,109,803
Lisbon	2,177	33,527,646	153,840	33,681,486
Litchville	205	861,615	19,309	880,924
Maddock	559	3,271,351	108,717	3,380,068
Mandan	15,177	120,447,807	5,673,823	126,121,630
Manvel	333	1,494,897	83,204	1,578,101
Mapleton	682	831,017	337,140	1,168,157
Marion	169	345,271	1,852	347,123

TABLE 4 (continued)

**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 1999**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Max	301	\$543,590	\$24,034	\$567,624
Mayville	2,092	15,064,650	34,190	15,098,840
McClusky	492	1,677,250	178,603	1,855,853
McVie	559	2,096,300	13,408	2,109,708
Medina	387	713,911	114,962	828,873
Michigan	413	9,172,151	59,408	9,231,559
Milnor	651	5,096,971	137,415	5,234,386
Minnewaukan	401	186,085	2,683	188,768
Minot	34,544	501,787,598	20,570,067	522,357,665
Minto	560	2,253,643	216,600	2,470,243
Mohall	931	7,899,732	166,217	8,065,949
Mooreton	193	810,653	42,591	853,244
Mott	1,019	3,398,664	89,170	3,487,834
Munich	310	880,183	5,456	885,639
Napoleon	930	5,596,176	24,445	5,620,621
Neche	434	892,422	249,572	1,141,994
New England	663	2,515,209	126,300	2,641,509
New Leipzig	326	1,392,030	60,522	1,452,552
New Rockford	1,604	6,024,015	55,606	6,079,621
New Salem	909	5,312,631	132,048	5,444,679
New Town	1,388	3,703,663	291,180	3,994,843
Noonan	231	530,248	2,455	532,703
Northwood	1,166	13,567,035	144,112	13,711,147
Oakes	1,775	14,836,642	322,290	15,158,932
Osnabrook	214	265,254	7,627	272,881
Page	266	1,675,345	10,634	1,685,979
Park River	1,725	9,283,943	469,429	9,753,372
Parshall	943	1,864,351	1,283	1,865,634
Pembina	642	4,927,613	310,261	5,237,874
Petersburg	219	361,837	1,523	363,360
Pick City	203	764,566	0	764,566
Plaza	193	618,159	2,977	621,136
Portal	192	775,608	0	775,608
Portland	602	1,233,107	231,583	1,464,690
Powers Lake	408	2,468,272	41,070	2,509,342
Ray	603	2,460,589	46,463	2,507,052
Reeder	252	578,775	11,943	590,718
Regent	268	1,065,994	34,684	1,100,678
Reynolds	299	1,138,624	210	1,138,834
Rhame	186	726,674	3,035	729,709
Richardton	625	5,040,318	90,456	5,130,774
Riverdale	283	935,518	1,043	936,561
Rock Lake	221	576,811	19,341	596,152
Rolette	623	2,947,625	101,347	3,048,972
Rolla	1,286	16,022,672	103,801	16,126,473
Rugby	2,909	27,727,571	411,277	28,138,848
Rutland	212	821,089	17,916	839,005
Sawyer	319	1,431,456	27,045	1,458,501
Scranton	294	1,502,094	523,999	2,026,093
Selfridge	242	190,182	0	190,182
Sherwood	286	1,572,972	4,419	1,577,391
Sheyenne	272	802,950	1,283	804,233
South Heart	322	1,103,550	73,416	1,176,966
St. John	368	1,086,356	135	1,086,491
St. Thomas	444	737,040	505	737,545

TABLE 4 (continued)**Taxable Sales and Taxable Purchases
200 Largest Cities, Calendar Year 1999**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Stanley	1,371	\$12,358,455	\$71,029	\$12,429,484
Stanton	517	540,839	553	541,392
Starkweather	197	162,425	0	162,425
Steele	762	7,823,028	92,159	7,915,187
Strasburg	553	3,378,365	14,905	3,393,270
Surrey	856	603,369	175,005	778,374
Sykeston	167	425,748	4,319	430,067
Tappen	239	1,491,514	2,835	1,494,349
Thompson	930	758,718	18,335	777,053
Tioga	1,278	9,417,645	571,591	9,989,236
Tolna	230	759,536	19,829	779,365
Tower City	233	1,390,830	45,652	1,436,482
Towner	669	4,405,877	315,766	4,721,643
Turtle Lake	681	2,067,748	6,851	2,074,599
Underwood	976	2,465,125	2,946,819	5,411,944
Upham	205	385,625	330	385,955
Valley City	7,163	53,438,057	2,430,410	55,868,467
Velva	968	5,724,359	41,913	5,766,272
Wahpeton	8,751	60,683,909	20,842,794	81,526,703
Walcott	178	2,196,676	1,820	2,198,496
Walhalla	1,131	4,908,071	212,080	5,120,151
Washburn	1,506	10,445,404	89,162	10,534,566
Watford City	1,784	14,744,382	207,449	14,951,831
West Fargo	12,287	135,299,423	9,898,952	145,198,375
Westhope	578	2,373,709	36,465	2,410,174
Wildrose	193	566,099	667	566,766
Williston	13,131	137,367,062	3,116,584	140,483,646
Willow City	281	952,840	5,520	958,360
Wilton	728	1,778,932	7,020	1,785,952
Wimbledon	275	2,540,054	10,196	2,550,250
Wing	208	444,299	13,147	457,446
Wishek	1,171	9,976,251	61,458	10,037,709
Wyndmere	501	2,832,266	221,707	3,053,973
Zap	287	214,268	28,118	242,386
Zeeland	197	499,893	912	500,805
Subtotal 200 Cities	436,938	\$5,137,492,185	\$336,763,781	\$5,474,255,966
Remaining City Data	204,426	<u>65,882,018</u>	<u>3,888,839</u>	<u>69,770,857</u>
Total In-State	641,364	\$5,203,374,203	\$340,652,620	\$5,544,026,823
Consolidated		\$208,337,928	\$115,971,952	\$324,309,880
Out-Of-State		<u>\$702,150,430</u>	<u>\$293,370,448</u>	\$995,520,878
Grand Total In- and Out-Of-State		\$6,113,862,561	\$749,995,020	\$6,863,857,581

TABLE 5

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 1998 and 1999**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	1998	1999		1998	1999	
Abercrombie	\$2,431,582	\$2,725,319	12.08%	\$2,433,136	\$2,728,495	12.14%
Adams	646,697	662,611	2.46%	683,919	680,246	-0.54%
Alexander	641,225	730,833	13.97%	649,103	735,872	13.37%
Anamoose	1,815,015	1,824,581	0.53%	1,836,644	1,865,787	1.59%
Aneta	979,181	1,007,400	2.88%	979,332	1,007,621	2.89%
Arthur	2,226,217	1,717,953	-22.83%	2,373,129	1,870,744	-21.17%
Ashley	5,340,955	5,916,607	10.78%	5,367,238	5,930,995	10.50%
Beach	12,352,909	13,693,824	10.86%	12,466,047	13,819,226	10.85%
Belfield	8,319,055	6,286,605	-24.43%	8,660,765	6,589,122	-23.92%
Berthold	2,103,324	1,661,188	-21.02%	3,417,027	2,740,204	-19.81%
Beulah	22,400,572	24,080,288	7.50%	23,169,566	24,996,059	7.88%
Binford	835,555	809,968	-3.06%	838,342	812,047	-3.14%
Bisbee	541,035	462,107	-14.59%	545,693	462,343	-15.27%
Bismarck	729,783,585	759,512,332	4.07%	766,373,226	801,387,675	4.57%
Bottineau	26,945,283	27,615,531	2.49%	27,007,718	27,900,024	3.30%
Bowbells	1,326,754	1,341,558	1.12%	1,339,371	1,349,672	0.77%
Bowdon	180,399	203,647	12.89%	185,362	207,732	12.07%
Bowman	17,626,965	17,286,044	-1.93%	17,911,417	17,769,141	-0.79%
Buffalo	784,453	743,407	-5.23%	784,453	743,407	-5.23%
Burlington	2,130,193	2,367,876	11.16%	2,217,089	2,500,832	12.80%
Buxton	1,500,299	1,190,019	-20.68%	1,534,832	1,202,551	-21.65%
Cando	6,580,102	6,842,034	3.98%	7,408,752	7,405,945	-0.04%
Carpio	403,078	348,134	-13.63%	419,252	362,856	-13.45%
Carrington	27,919,546	29,872,683	7.00%	30,021,386	31,505,799	4.94%
Carson	1,033,051	1,124,520	8.85%	1,039,392	1,134,101	9.11%
Casselton	11,518,213	11,033,546	-4.21%	11,818,471	11,379,451	-3.71%
Cavalier	21,922,389	23,194,835	5.80%	26,304,185	29,726,791	13.01%
Center	1,865,962	1,876,429	0.56%	1,871,336	1,882,759	0.61%
Cogswell	115,741	88,068	-23.91%	118,957	88,396	-25.69%
Columbus	293,058	284,785	-2.82%	293,148	284,834	-2.84%
Cooperstown	11,248,282	11,651,679	3.59%	11,465,723	11,874,607	3.57%
Crosby	6,282,215	6,195,811	-1.38%	6,330,394	6,251,749	-1.24%
Crystal	423,133	348,626	-17.61%	424,109	354,318	-16.46%
Davenport	66,516	67,311	1.20%	66,715	67,311	0.89%
Des Lacs	151,906	110,810	-27.05%	203,016	110,810	-45.42%
Devils Lake	108,342,747	112,268,818	3.62%	109,360,180	113,770,042	4.03%
Dickinson	193,844,170	194,673,481	0.43%	202,130,564	201,867,381	-0.13%
Drake	516,042	996,818	93.17%	529,185	1,011,918	91.22%
Drayton	6,469,298	6,193,916	-4.26%	6,567,952	6,322,271	-3.74%
Dunseith	4,089,338	3,905,083	-4.51%	4,098,050	3,912,258	-4.53%
Edgeley	8,421,006	9,395,061	11.57%	8,501,833	9,457,028	11.24%
Edinburg	2,366,651	1,880,547	-20.54%	2,381,118	1,899,236	-20.24%
Edmore	594,651	499,762	-15.96%	595,043	499,991	-15.97%
Elgin	4,793,857	5,437,020	13.42%	4,862,439	5,517,070	13.46%
Ellendale	5,880,175	6,536,225	11.16%	6,101,407	6,975,095	14.32%
Emerado	3,962,751	3,644,808	-8.02%	4,566,949	3,832,449	-16.08%
Enderlin	2,715,514	2,871,377	5.74%	3,940,770	2,998,814	-23.90%
Esmond	334,966	406,613	21.39%	335,056	406,613	21.36%
Fairmount	1,413,802	1,249,482	-11.62%	1,745,247	1,459,659	-16.36%
Fargo	1,326,880,705	1,406,441,102	6.00%	1,442,329,656	1,539,637,392	6.75%
Fessenden	4,685,870	4,841,996	3.33%	4,770,102	4,915,141	3.04%
Finley	2,900,796	3,209,909	10.66%	3,074,691	3,350,754	8.98%
Flasher	1,225,313	1,228,461	0.26%	1,243,005	1,235,367	-0.61%
Fordville	933,149	608,297	-34.81%	944,538	611,790	-35.23%
Forman	2,858,643	2,911,408	1.85%	2,907,092	2,940,346	1.14%
Fort Yates	11,810	6,885	-41.70%	12,194	7,411	-39.22%
Gackle	1,121,861	1,044,196	-6.92%	1,139,344	1,054,907	-7.41%
Garrison	9,202,185	9,231,466	0.32%	9,557,307	9,617,392	0.63%
Gilby	881,681	659,350	-25.22%	887,842	664,069	-25.20%
Gladstone	216,633	200,001	-7.68%	234,873	234,433	-0.19%

TABLE 5 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 1998 and 1999**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	1998	1999		1998	1999	
Glen Ullin	\$3,940,925	\$4,231,224	7.37%	\$3,998,873	\$4,262,237	6.59%
Glenburn	908,725	993,867	9.37%	922,870	1,089,572	18.06%
Golden Valley	162,284	294,352	81.38%	164,841	296,084	79.62%
Goodrich	289,215	312,699	8.12%	289,315	312,799	8.12%
Grafton	47,518,599	47,385,658	-0.28%	48,547,662	48,230,618	-0.65%
Grand Forks	650,435,620	650,327,845	-0.02%	685,353,245	692,453,420	1.04%
Grandin	781,675	753,908	-3.55%	795,851	766,705	-3.66%
Granville	823,432	453,545	-44.92%	823,432	453,545	-44.92%
Grenora	2,221,442	1,919,803	-13.58%	2,223,242	1,923,497	-13.48%
Gwinner	3,490,330	4,106,147	17.64%	13,356,258	15,353,318	14.95%
Halliday	826,187	890,564	7.79%	828,893	895,167	8.00%
Hankinson	4,304,544	4,544,987	5.59%	4,358,773	4,602,193	5.58%
Hannaford	471,889	556,439	17.92%	474,903	561,153	18.16%
Harvey	20,251,915	22,036,075	8.81%	20,977,113	22,656,200	8.00%
Harwood	2,629,721	2,993,376	13.83%	2,646,834	3,010,196	13.73%
Hatton	2,014,999	2,442,602	21.22%	2,015,659	2,457,613	21.93%
Hazelton	2,005,698	2,127,616	6.08%	2,084,561	2,170,109	4.10%
Hazen	13,515,766	13,486,178	-0.22%	13,632,472	13,598,098	-0.25%
Hebron	1,965,319	2,079,977	5.83%	2,081,448	2,219,722	6.64%
Hettinger	11,403,855	11,523,858	1.05%	11,848,602	11,982,309	1.13%
Hillsboro	12,150,001	11,827,313	-2.66%	12,284,086	12,432,840	1.21%
Hoople	2,156,032	2,310,845	7.18%	2,161,222	2,317,879	7.25%
Hope	1,115,561	1,337,367	19.88%	1,410,605	1,402,329	-0.59%
Horace	1,105,116	1,199,817	8.57%	1,118,239	1,269,294	13.51%
Hunter	5,086,471	6,370,573	25.25%	5,201,003	6,436,829	23.76%
Jamestown	154,467,954	159,323,558	3.14%	160,465,176	165,832,840	3.35%
Kenmare	15,095,792	12,891,023	-14.61%	15,228,768	13,166,848	-13.54%
Kensal	209,945	266,724	27.04%	211,068	267,491	26.73%
Killdeer	6,002,966	6,435,878	7.21%	6,105,105	6,611,648	8.30%
Kindred	8,450,560	7,939,661	-6.05%	8,648,848	8,147,915	-5.79%
Kulm	2,352,145	1,991,938	-15.31%	2,382,391	2,024,881	-15.01%
LaMoure	7,546,244	7,145,870	-5.31%	7,690,041	7,245,142	-5.79%
Lakota	2,521,435	2,378,776	-5.66%	2,555,647	2,399,966	-6.09%
Langdon	17,781,817	18,538,459	4.26%	17,911,271	18,653,499	4.14%
Lansford	800,372	807,175	0.85%	812,111	872,223	7.40%
Larimore	4,616,065	4,634,398	0.40%	4,628,888	4,694,876	1.43%
Leeds	1,969,371	1,987,828	0.94%	1,969,595	1,993,461	1.21%
Lehr	213,702	206,907	-3.18%	214,533	206,907	-3.55%
Leonard	913,071	912,238	-0.09%	915,873	966,103	5.48%
Lidgerwood	5,205,533	5,441,034	4.52%	5,251,922	5,486,531	4.47%
Lignite	1,564,915	1,242,928	-20.58%	1,579,037	1,253,743	-20.60%
Lincoln	610,357	877,918	43.84%	620,311	878,966	41.70%
Linton	7,474,677	7,883,414	5.47%	7,639,712	8,109,803	6.15%
Lisbon	29,632,885	33,527,646	13.14%	29,755,826	33,681,486	13.19%
Litchville	929,623	861,615	-7.32%	950,848	880,924	-7.35%
Maddock	3,223,636	3,271,351	1.48%	3,268,054	3,380,068	3.43%
Mandan	114,338,945	120,447,807	5.34%	119,525,952	126,121,630	5.52%
Manvel	1,322,141	1,494,897	13.07%	1,461,041	1,578,101	8.01%
Mapleton	811,893	831,017	2.36%	1,128,891	1,168,157	3.48%
Marion	337,514	345,271	2.30%	338,959	347,123	2.41%
Max	579,393	543,590	-6.18%	588,123	567,624	-3.49%
Mayville	15,997,015	15,064,650	-5.83%	16,094,474	15,098,840	-6.19%
McClusky	1,555,351	1,677,250	7.84%	1,617,019	1,855,853	14.77%
McVille	1,800,971	2,096,300	16.40%	1,809,380	2,109,708	16.60%
Medina	603,186	713,911	18.36%	609,330	828,873	36.03%
Michigan	9,764,794	9,172,151	-6.07%	9,824,047	9,231,559	-6.03%
Milnor	5,472,619	5,096,971	-6.86%	5,593,032	5,234,386	-6.41%
Minnewaukan	159,893	186,085	16.38%	170,538	188,768	10.69%
Minot	477,344,033	501,787,598	5.12%	495,221,043	522,357,665	5.48%
Minto	3,708,543	2,253,643	-39.23%	4,097,221	2,470,243	-39.71%

TABLE 5 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 1998 and 1999**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	1998	1999		1998	1999	
Mohall	\$8,718,417	\$7,899,732	-9.39%	\$8,873,181	\$8,065,949	-9.10%
Mooreton	884,668	810,653	-8.37%	903,514	853,244	-5.56%
Mott	3,535,792	3,398,664	-3.88%	3,588,738	3,487,834	-2.81%
Munich	932,762	880,183	-5.64%	936,879	885,639	-5.47%
Napoleon	5,639,881	5,596,176	-0.77%	5,652,590	5,620,621	-0.57%
Neché	1,151,270	892,422	-22.48%	1,202,384	1,141,994	-5.02%
New England	2,248,943	2,515,209	11.84%	2,394,626	2,641,509	10.31%
New Leipzig	1,297,680	1,392,030	7.27%	1,323,476	1,452,552	9.75%
New Rockford	6,054,345	6,024,015	-0.50%	6,127,635	6,079,621	-0.78%
New Salem	5,016,541	5,312,631	5.90%	5,090,234	5,444,679	6.96%
New Town	2,977,347	3,703,663	24.39%	3,191,131	3,994,843	25.19%
Noonan	543,539	530,248	-2.45%	546,929	532,703	-2.60%
Northwood	12,991,707	13,567,035	4.43%	13,269,785	13,711,147	3.33%
Oakes	15,069,284	14,836,642	-1.54%	15,472,476	15,158,932	-2.03%
Osnabrock	357,435	265,254	-25.79%	369,841	272,881	-26.22%
Page	1,478,688	1,675,345	13.30%	1,485,711	1,685,979	13.48%
Park River	9,935,526	9,283,943	-6.56%	10,241,471	9,753,372	-4.77%
Parshall	1,984,041	1,864,351	-6.03%	1,985,104	1,865,634	-6.02%
Pembina	4,615,834	4,927,613	6.75%	5,012,958	5,237,874	4.49%
Petersburg	382,411	361,837	-5.38%	383,552	363,360	-5.26%
Pick City	777,392	764,566	-1.65%	777,392	764,566	-1.65%
Plaza	696,698	618,159	-11.27%	697,872	621,136	-11.00%
Portal	971,859	775,608	-20.19%	971,859	775,608	-20.19%
Portland	1,244,216	1,233,107	-0.89%	1,492,025	1,464,690	-1.83%
Powers Lake	2,544,020	2,468,272	-2.98%	2,570,267	2,509,342	-2.37%
Ray	2,410,563	2,460,589	2.08%	2,455,230	2,507,052	2.11%
Reeder	627,266	578,775	-7.73%	639,448	590,718	-7.62%
Regent	975,879	1,065,994	9.23%	1,021,494	1,100,678	7.75%
Reynolds	1,311,287	1,138,624	-13.17%	1,311,739	1,138,834	-13.18%
Rhame	964,203	726,674	-24.63%	974,290	729,709	-25.10%
Richardton	4,400,696	5,040,318	14.53%	4,467,426	5,130,774	14.85%
Riverdale	678,914	935,518	37.80%	679,702	936,561	37.79%
Rock Lake	603,163	576,811	-4.37%	618,993	596,152	-3.69%
Rolette	3,044,270	2,947,625	-3.17%	3,077,371	3,048,972	-0.92%
Rolla	16,379,138	16,022,672	-2.18%	16,557,456	16,126,473	-2.60%
Rugby	29,670,061	27,727,571	-6.55%	30,018,866	28,138,848	-6.26%
Rutland	827,658	821,089	-0.79%	860,778	839,005	-2.53%
Sawyer	1,189,144	1,431,456	20.38%	1,206,681	1,458,501	20.87%
Scranton	1,585,218	1,502,094	-5.24%	1,850,023	2,026,093	9.52%
Selfridge	180,287	190,182	5.49%	180,287	190,182	5.49%
Sherwood	1,640,172	1,572,972	-4.10%	1,641,472	1,577,391	-3.90%
Sheyenne	1,157,750	802,950	-30.65%	1,161,972	804,233	-30.79%
South Heart	1,134,511	1,103,550	-2.73%	1,175,980	1,176,966	0.08%
St. John	880,894	1,086,356	23.32%	887,492	1,086,491	22.42%
St. Thomas	794,920	737,040	-7.28%	795,192	737,545	-7.25%
Stanley	11,896,552	12,358,455	3.88%	11,988,710	12,429,484	3.68%
Stanton	597,456	540,839	-9.48%	597,531	541,392	-9.40%
Starkweather	233,456	162,425	-30.43%	233,456	162,425	-30.43%
Steele	7,269,063	7,823,028	7.62%	7,419,997	7,915,187	6.67%
Strasburg	3,152,912	3,378,365	7.15%	3,164,543	3,393,270	7.23%
Surrey	636,924	603,369	-5.27%	911,536	778,374	-14.61%
Sykeston	392,689	425,748	8.42%	393,548	430,067	9.28%
Tappen	1,527,392	1,491,514	-2.35%	1,530,506	1,494,349	-2.36%
Thompson	874,310	758,718	-13.22%	884,222	777,053	-12.12%
Tioga	8,686,546	9,417,645	8.42%	9,371,671	9,989,236	6.59%
Tolna	797,230	759,536	-4.73%	802,523	779,365	-2.89%
Tower City	1,330,444	1,390,830	4.54%	1,389,964	1,436,482	3.35%
Towner	3,868,896	4,405,877	13.88%	4,113,648	4,721,643	14.78%
Turtle Lake	2,070,916	2,067,748	-0.15%	2,077,807	2,074,599	-0.15%
Underwood	2,660,338	2,465,125	-7.34%	2,669,366	5,411,944	102.74%

TABLE 5 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases
200 Largest Cities, Calendar Years 1998 and 1999**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	1998	1999		1998	1999	
Upham	\$335,044	\$385,625	15.10%	\$335,519	\$385,955	15.03%
Valley City	53,764,992	53,438,057	-0.61%	57,118,154	55,868,467	-2.19%
Velva	7,079,244	5,724,359	-19.14%	7,160,826	5,766,272	-19.47%
Wahpeton	59,584,429	60,683,909	1.85%	76,876,615	81,526,703	6.05%
Walcott	2,144,039	2,196,676	2.46%	2,146,059	2,198,496	2.44%
Walhalla	5,291,351	4,908,071	-7.24%	5,629,486	5,120,151	-9.05%
Washburn	11,116,507	10,445,404	-6.04%	11,227,138	10,534,566	-6.17%
Watford City	16,284,539	14,744,382	-9.46%	16,500,175	14,951,831	-9.38%
West Fargo	116,481,744	135,299,423	16.16%	125,461,609	145,198,375	15.73%
Westhope	2,684,226	2,373,709	-11.57%	2,735,675	2,410,174	-11.90%
Wildrose	483,596	566,099	17.06%	483,964	566,766	17.11%
Williston	146,957,009	137,367,062	-6.53%	150,373,908	140,483,646	-6.58%
Willow City	980,251	952,840	-2.80%	983,913	958,360	-2.60%
Wilton	1,643,982	1,778,932	8.21%	1,653,636	1,785,952	8.00%
Wimbledon	2,742,414	2,540,054	-7.38%	2,762,376	2,550,250	-7.68%
Wing	425,877	444,299	4.33%	426,962	457,446	7.14%
Wishek	9,361,928	9,976,251	6.56%	9,516,007	10,037,709	5.48%
Wyndmere	3,011,135	2,832,266	-5.94%	3,230,918	3,053,973	-5.48%
Zap	126,318	214,268	69.63%	130,314	242,386	86.00%
Zeeland	409,793	499,893	21.99%	410,413	500,805	22.02%
Subtotal 200 Cities	\$4,971,762,568	\$5,137,492,185	3.33%	\$5,266,714,976	\$5,474,255,966	3.94%
Remaining City Data	<u>\$62,908,314</u>	<u>\$65,882,014</u>	4.73%	<u>\$66,613,687</u>	<u>\$69,770,855</u>	4.74%
Total In-State	\$5,034,670,882	\$5,203,374,199	3.35%	\$5,333,328,663	\$5,544,026,821	3.95%
Consolidated and Out-Of-State	<u>\$869,655,473</u>	<u>\$910,488,362</u>	4.70%	<u>\$1,146,336,019</u>	<u>\$1,319,830,760</u>	15.13%
Grand Total In- and Out-Of-State	\$5,904,326,355	\$6,113,862,561	3.55%	\$6,479,664,682	\$6,863,857,581	5.93%

TABLE 6
Sales and Use Tax Collections
Largest 50 Cities, Calendar Year 1999

CITIES	TOTAL CALENDAR YEAR 1999 COLLECTIONS
Ashley	\$209,414.95 *
Beach	500,208.09 *
Beulah	1,202,112.34
Bismarck	39,265,255.19 *
Bottineau	1,360,442.74 *
Bowman	790,153.23 *
Cando	325,451.14 *
Carrington	1,388,003.61 *
Casselton	427,194.17 *
Cavalier	1,319,089.35 *
Cooperstown	463,606.68 *
Crosby	287,733.94 *
Devils Lake	5,155,028.09 *
Dickinson	9,670,742.38 *
Ellendale	274,266.34 *
Fargo	74,647,878.59 *
Garrison	409,085.55 *
Grafton	2,109,509.45 *
Grand Forks	33,695,913.81 *
Harvey	959,108.77 *
Hazen	622,546.29 *
Hettinger	546,386.38 *
Hillsboro	506,010.70 *
Jamestown	7,585,611.26 *
Kenmare	490,376.68 *
Langdon	793,619.56 *
Larimore	212,928.63 *
Lincoln	47,046.45
Linton	362,385.10 *
Lisbon	1,198,538.47 *
Mandan	5,833,002.28 *
Mayville	712,674.58 *
Minot	24,636,444.85 *
New Rockford	271,894.50 *
New Town	191,789.54
Northwood	483,742.37
Oakes	710,745.84 *
Park River	426,441.74 *
Rolla	736,727.70 *
Rugby	1,218,358.40 *
Stanley	474,011.07 *
Tioga	428,583.38 *
Valley City	2,617,096.16 *
Wahpeton	3,793,675.85 *
Walhalla	258,690.68 *
Washburn	439,339.91
Watford City	704,023.07 *
West Fargo	6,784,928.37 *
Williston	6,581,999.43 *
Wishek	385,268.15 *
STATE COLLECTIONS	
Subtotal 50 Cities	\$244,515,085.80
Remaining City Data	\$17,681,875.22
Total In-State	\$262,196,961.02
Consolidated	\$15,943,044.61
Out-Of-State	\$51,531,669.14
Total In- and Out-Of-State	\$329,671,674.77
Adjustments and Accounts Receivable	\$4,168,639.20
Grand Total In- and Out-Of-State	\$333,840,313.97
* LOCAL TAXES LEVIED BY CITIES ARE NOT INCLUDED IN THE ABOVE AMOUNTS	

TABLE 7

**Comparison of Taxable Sales and Purchases
By Industry, Calendar Years 1998 and 1999**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	CALENDAR YEAR 1998	CALENDAR YEAR 1999	
<i>Mining and Oil Extraction</i>			
Coal Mining	\$4,482,064	\$4,279,801	-4.51%
Oil & Gas Extraction	26,991,671	17,872,047	-33.79%
Other Mining	6,765,279	8,934,722	32.07%
TOTAL	\$38,239,014	\$31,086,570	-18.70%
<i>Construction</i>	\$223,517,882	\$410,728,462	83.76%
<i>Manufacturing</i>	\$328,133,103	\$341,365,107	4.03%
<i>Transportation, Communication and Public Utilities</i>			
Transportation	\$49,274,984	\$24,944,264	-49.38%
Communication	275,858,469	303,996,808	10.20%
Electric, Gas & Sanitary Services	189,072,942	186,094,665	-1.58%
TOTAL	\$514,206,395	\$515,035,737	0.16%
<i>Wholesale Trade</i>			
Farm Machinery & Farm Repair Parts	\$341,081,033	\$344,226,254	0.92%
Remaining Wholesale Trade	932,448,865	983,586,079	5.48%
TOTAL	\$1,273,529,898	\$1,327,812,333	4.26%
<i>Retail Trade</i>			
Building Materials, Hardware, Glass, Garden Supply & Mobile Home Dealers	\$475,151,386	\$497,216,654	4.64%
General Merchandise Stores	803,319,586	823,048,039	2.46%
Food Stores	192,653,755	192,488,110	-0.09%
Automotive Dealers & Gas Service Stations	368,987,417	387,484,026	5.01%
Apparel & Accessory Stores	180,857,679	203,527,541	12.53%
Furniture, Home Furnishings & Equipment Stores	251,917,921	259,992,730	3.21%
Eating & Drinking Places	596,314,737	608,868,569	2.11%
Miscellaneous Retail Stores	518,394,016	546,379,236	5.40%
TOTAL	\$3,387,596,497	\$3,519,004,905	3.88%
<i>Services</i>			
Hotels, Motels, Rooming Houses, Camps and Other Lodging Places	\$138,202,016	\$142,922,936	3.42%
Personal Services	43,170,352	40,508,048	-6.17%
Business Services	177,388,365	181,251,731	2.18%
Repair Services	142,810,115	142,097,196	-0.50%
Entertainment Services	112,054,699	113,601,338	1.38%
Health Services	30,874,307	32,748,413	6.07%
Membership Organizations	10,026,063	10,388,220	3.61%
Miscellaneous Services	7,356,050	9,813,876	33.41%
TOTAL	\$661,881,967	\$673,331,758	1.73%
<i>Miscellaneous</i>	\$52,559,926	\$45,492,709	-13.45%
GRAND TOTAL	\$6,479,664,682	\$6,863,857,581	5.93%
NOTE: Classification by industry is based on 1987 Standard Industrial Classification Manual.			
Consolidated SIC returns, combined returns and in-state and out-of-state returns are included in the above analysis.			